



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

DATE: June 9, 2005

TO: Assessors, Local Unit Treasurers, County Treasurers

FROM: Harold E. Anderson, Manager
Assessment Review Unit

SUBJECT: Computerized Tax Roll – Printed Tax Rolls

Clarifications regarding the approval and use of a computerized database as tax roll. Please note that P.A. 112 of 1990, amended by P.A. 415 of 1994 and P.A. 505 of 2002 permits the use of a computerized tax roll in place of a printed tax roll for the purpose of recording payments and official changes to the tax roll. With the approval of the database, physical stamping of the bill payments on the tax roll is eliminated.

MCL 211.42a delineates the requirements. Questions regarding the need to print tax rolls continue to be asked. The statute **does require printing** of the following:

211.42a (2)(a) **An original precollection tax roll** shall be printed from the computerized data base and warranted by the **assessor** ...

211.42a(2)(b) A separate computer **printout of all parcel splits and combinations**, including sufficient information to document the accuracy of the splits or combinations, shall be prepared and maintained by the **assessor**

211.42a(2)(c) A separate computer **printout of all corrections and adjustments to the precollection tax roll authorized by action the board of review, state tax commission, or tax tribunal**, including sufficient information to document the accuracy of all corrections and adjustments, shall be prepared and maintained by the **assessor** ...

211.42a(2)(d) The **local tax collecting treasurer and the assessor shall** produce a final computer **printed settlement tax roll** to certify taxes collected to the county treasurer under section 55. The **assessor shall certify** that the taxable values, state equalized valuation, adjusted valuations, and the spread of taxes and adjusted taxes are correctly recorded in the settlement tax roll. The **local tax collecting treasurer shall certify** delinquent taxes and certify that all tax collections are posted on the settlement tax roll. Those certifications and the settlement tax roll shall be transmitted to the county treasurer. ...